



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 22, 2014

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0150.

Type of Review: Extension without change of a currently approved collection.

Title: Power of Attorney and Declaration of Representative.

Form: 2848.

Abstract: Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons. Also used to input representative on Central Authorization File (CAF).

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 1,092,833.

OMB Number: 1545-0197.

Type of Review: Revision of a currently approved collection.

Title: Application for Determination for Employee Benefit Plan.

Form: 5300.

Abstract: IRS needs certain information on the financing and operating of employee benefit and employee contribution plans set up by employers. IRS uses Form 5300 to obtain the information needed to determine whether the plans qualify under Code sections 401(a) and 501(a).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 7,201,200.

OMB Number: 1545-1362.

Type of Review: Extension without change of a currently approved collection.

Title: Renewable Electricity, Refined Coal, and Indian Coal Production Credit.

Form: 8835.

Abstract: Filers claiming the general business credit for electricity produced from certain renewable resources under code sections 38 and 45 must file Form 8835.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,045.

OMB Number: 1545-1384.

Type of Review: Extension without change of a currently approved collection.

Title: Taxpayer Statement Regarding Refund.

Form: 3911.

Abstract: If taxpayer inquires about their non-receipt of refund (or lost or stolen refund) and the refund has been issued, the information and taxpayer signature are needed to begin tracing action.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 16,600.

OMB Number: 1545-1896.

Type of Review: Extension without change of a currently approved collection.

Title: Application to Participate in the IRS Acceptance Agent Program.

Form: 13551.

Abstract: Form 13551 is used to gather information to determine applicant's eligibility in the Acceptance Agent Program.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 6,413.

OMB Number: 1545-2084.

Type of Review: Extension without change of a currently approved collection.

Title: Foreign Based Importers - Non-Filers.

Abstract: Foreign corporations are subject to tax on income that is effectively connected with a U.S. trade or business and are required to file form 1120, 1120-F, or 1065 reporting taxable income. The respondents will be foreign corporations. The information gathered will be used to determine if the foreign corporation has a U.S. trade or business and is required to file a U.S. Income Tax return.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 30.

OMB Number: 1545-2095.

Type of Review: Revision of a currently approved collection.

Title: TD 9467 – Measurement of Assets and Liabilities for Pension Funding Purposes; Benefit Restrictions for Underfunded Pension Plans.

Abstract: Regulations provide guidance regarding the determination of the value of plan assets and benefit liabilities for purposes of the funding requirements that apply to single employer defined benefit plans, regarding the use of certain funding balances maintained for those plans, and regarding benefit restrictions for certain underfunded defined benefit pension plans. These regulations reflect provisions under sections 430(d), 430(f), 430(g), 430(h)(2), 430(i), and 436,

as added to the Internal Revenue Code (Code) by the Pension Protection Act of 2006 (Public Law 109–280; 120 Stat. 780), and amended by the Worker, Retiree, and Employer Recovery Act of 2008 (Public Law 110–458; 122 Stat. 5092). Plans sponsors may make elections regarding these plans options.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 120,000.

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BILLING CODE: 4830-01

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